

SENATE BILL 1152

By Gresham

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-2109, is amended by adding the following language as a new, appropriately designated subsection:

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(1) There shall be allowed, for any local commercial television station, a credit against the sum total of the taxes imposed by the this part and by the Excise Tax Law, compiled in part 20 of this chapter, in an amount equal to fifty dollars (\$50.00) per waiver granted in accordance with federal law during the tax year to a consumer in this state that subscribes to digital broadcast satellite services in the designated market area the station is eligible to serve. Such waiver shall permit the subscriber to receive the signals of the non-local commercial television station requested by the subscriber for a full twelve-month period. If such waiver is granted for less than a full twelve-month period, then the credit shall be prorated accordingly.

(2) For the purposes of this subsection, "local commercial television station" means any full power television broadcast station, other than a qualified noncommercial educational television station within the meaning of § 47 U.S.C. § 535(l)(1), licensed and operating on a channel regularly assigned to its community by the federal communications commission.

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.